

CITY OF DURHAM, NORTH CAROLINA

Combining Statement of Revenues, Expenditures and Changes in Fund Balances
 Nonmajor Governmental Funds
 For the Year Ended June 30, 2002

	Nonmajor Special Revenue Funds	Nonmajor Capital Projects Funds	Permanent Fund Cemetery Perpetual Care	Total Nonmajor Governmental Funds (See Exhibit 4)
REVENUES				
Taxes	\$ 951,108	\$ -	\$ -	\$ 951,108
Licenses and permits	-	-	-	-
Intergovernmental revenues	5,842,216	220,597	-	6,062,813
Investment and rental income	566,517	954,474	69,090	1,590,081
Charges for services	-	2,847,342	-	2,847,342
Intragovernmental services	-	-	-	-
Assessments	-	-	-	-
Sale of property and miscellaneous	547,213	198,152	-	745,365
Total revenues	<u>7,907,054</u>	<u>4,220,565</u>	<u>69,090</u>	<u>12,196,709</u>
EXPENDITURES				
Current				
General government	157,947	74,667	-	232,614
Public safety	2,942,108	1,537,367	-	4,479,475
Development	5,873,343	230,071	-	6,103,414
General services	-	2,651,980	-	2,651,980
Recreation	177,143	3,325,637	-	3,502,780
Streets and Highways	59	6,801,481	-	6,801,540
Total expenditures	<u>9,150,600</u>	<u>14,621,203</u>	<u>-</u>	<u>23,771,803</u>
Excess (deficiency) of revenues over expenditures	<u>(1,243,546)</u>	<u>(10,400,638)</u>	<u>69,090</u>	<u>(11,575,094)</u>
OTHER FINANCING SOURCES (USE)				
Capital related debt issued	-	37,932,569	-	37,932,569
Transfers in	2,743,724	3,140,318	-	5,884,042
Transfers out	<u>(452,330)</u>	<u>(3,040,318)</u>	<u>(181,678)</u>	<u>(3,674,326)</u>
Total other financing sources (use)	<u>2,291,394</u>	<u>38,032,569</u>	<u>(181,678)</u>	<u>40,142,285</u>
Net change in fund balances	1,047,848	27,631,931	(112,588)	28,567,191
Fund balances - beginning	11,507,478	5,464,742	1,749,807	18,722,027
Restatement	604,148	(224,527)	-	379,621
Fund balances - beginning as restated	<u>12,111,626</u>	<u>5,240,215</u>	<u>1,749,807</u>	<u>19,101,648</u>
Fund balances - ending	<u>\$ 13,159,474</u>	<u>\$ 32,872,146</u>	<u>\$ 1,637,219</u>	<u>\$ 47,668,839</u>

The notes to the financial statements are an integral part of this statement.